

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

BIG LOTS, INC., et al.,¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**ORDER SUSTAINING DEBTORS' SECOND OMNIBUS OBJECTION
(SUBSTANTIVE) TO REDUCED AMOUNT TAX CLAIMS PURSUANT TO 11 U.S.C.
§§ 502 AND 505, FED. R. BANKR. P. 3007 AND DEL. L.R. 3007-1**

Upon the objection (the “Objection”)² of the Debtors, pursuant to 11 U.S.C. §§ 502 and 505, Bankruptcy Rule 3007, and Local Rule 3007-1, seeking to disallow and expunge, reduce, or reclassify the claims identified on Schedules1 attached hereto; and upon the Lammert Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Objection having been given under the circumstances; and it appearing that no other or further notice need be provided under the circumstances; and it appearing that the relief requested by this Objection is in the best interests of the creditors and other parties in interest in this case; and after due deliberation and sufficient cause appearing therefor;

¹ The debtors and debtors in possession in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used but not defined herein are defined in the Objection.

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. The Disputed Claims identified on **Schedule 1** are hereby disallowed and expunged in full, reduced, or reclassified (as applicable).
3. Kroll is authorized and directed to disallow and expunge, reduce, or reclassify (as applicable) the claims listed on **Schedule 1** as reflected therein on the official claims register pursuant to this Order and to make other changes to the official claims register as necessary to reflect the terms of this Order.
4. This Order shall be deemed a separate Order with respect to each of the claims identified on **Schedule 1**. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability or finality of this Order with respect to the other contested matters listed in the Objection or this Order.
5. The Debtors, Kroll, and the Clerk of this Court are authorized to take all actions necessary and appropriate to give effect to this Order.
6. The Court shall retain jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

Dated: June 13th, 2025
Wilmington, Delaware


J. KATE STICKLES
UNITED STATES BANKRUPTCY JUDGE